

The Tempe Way



MISSION:

To make Tempe the best place to live, work and play.

VALUES:

People... Integrity... Respect... Openness... Creativity... Quality...

TAX AUDITOR I/II

Purpose:

To actively support and uphold the City's stated mission and values. To perform a variety of professional auditing work involving private firms to determine compliance with established policies, procedures, provisions and ordinances; to provide tax-payer assistance as requested; to identify, assess and recover property tax revenue; to act as liaison between the City and the Office of the County Assessor to ensure accurate valuations of real property, accurate recording of property valuation and prompt updating of County Assessor tax rolls.

DISTINGUISHING CHARACTERISTICS:

Tax Auditor I – This is the entry-level class in the Tax Auditor series. This class is distinguished from the Tax Auditor II by the performance of more routine administrative duties including directing or participating in gathering information; making statistical analyses; studying special administrative problems and developing new, or improving existing, systems and procedures to increase efficiency. Since this class is typically used as a training class, employees may have only limited directly related work experience.

Tax Auditor II – This is the full journey level class within the Tax Auditor series. Employees within this class are distinguished from the Tax Auditor I by the performance of the full range of duties as assigned, including reviewing materials; research and assembly of factual information; and transmitting management decisions. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from Tax Auditor I, or, when filled from the outside, require prior financial experience, preferable in a public agency. Appointment to the higher class requires that the employee be performing the full range of duties assigned to the class.

Supervision Received and Exercised:

Tax Auditor I

Receives general supervision from the Tax Audit Supervisor or from other supervisory or management staff.

May exercise functional and technical supervision over technical and clerical staff.

Effective November 1988

Revised March 1999

Revised May 2000

Revised May 2001

Tax Auditor II

Receives direction from the Tax Audit Supervisor or from other supervisory or management staff.

Exercises technical supervision over lower level technical and clerical staff.

Examples of Duties:

This class specification is intended to indicate the basic nature of positions allocated to the class and examples of typical duties that may be assigned. It does not imply that all positions within the class perform all of the duties listed, nor does it necessarily list all possible duties that may be assigned.

Duties may include, but are not limited to, the following:

- Audit books and records of concessionaires and contractors working under agreements with the City; audit accounts and records of private business firms to determine sales tax due and paid.
- Determine violations and non-compliance; detect and explain significant account irregularities; recommend effective corrective measures; assist in collecting delinquent accounts.
- Analyze and design specific audit programs and determine if reporting procedures are accurate and consistent.
- Perform varied office work related to the administration of tax and license laws and ordinances; license taxable businesses; participate in writing model tax code; assist in reviewing and proposing changes to the Tax Code.
- Answer questions and provide information to the public; investigate complaints and recommend corrective action as necessary to resolve complaints.
- Participate in planning, implementing and monitoring a property tax audit program for the City of Tempe.
- Perform audits to verify that land parcels are coded correctly on the County Assessor's tax rolls to ensure that property taxes are being paid to the appropriate city.
- Work with the County Assessor to determine that all real property improvements in Tempe are properly appraised or re-appraised in a timely manner and are promptly recorded on County tax rolls.

CITY OF TEMPE

Tax Auditor I/II (continued)

- Monitor annexed and de-annexed land parcels; verify exempt status of parcels; verify the accuracy of the County Assessor's codings for centrally assessed and locally assessed parcels.
- Develop, implement and maintain a system to regularly monitor and update the tax roll; assist the County to update the computerized parcel database; generate various reports as required.
- Compare commercial and industrial classifications and rental coded properties on County records with City listings for business and privilege tax licenses; analyze improvement valuations per building permits versus improvement valuation per County records; work with development departments to ensure accurate addresses on building permits and in parcel databases.
- Analyze valuation appeals and testify and/or provide documentation to support the City's opinion on parcel valuations; identify potentially recoverable property tax revenue from prior years resulting from County errors and determine the ability to recover such revenue.
- Track legislative developments related to property tax and advise management of potential impact on the City; work with appropriate City staff in reviewing and analyzing legislative actions; make recommendations for action to maintain the City's interests.
- Coordinate property tax monitoring with other City departments; assist the Budget Office in developing models for forecasting property tax revenues and advising Budget of potential fiscal impact of legislative actions related to property tax.
- Prepare and present formal written reports of auditing work.
- Conduct special investigations as requested.
- May provide or coordinate staff training.
- Participates in a variety of meetings as required.
- Perform related duties as assigned.

Experience and Training Guidelines:

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Effective November 1988

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Tax Auditor I/II (continued)

Tax Auditor I

Two years property or tax-related auditing or public accounting experience, preferably in a municipal or public agency.

Tax Auditor II

Three years increasingly responsible property or tax-related auditing or public accounting experience, preferably in a municipal or public agency.

Training:

Tax Auditor I

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or auditing or a related field.

Tax Auditor II

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or auditing or a related field.

Licenses/Certifications:

May require the possession of, or ability to obtain, an appropriate, valid Arizona driver's license.

This position is included in the City's classified service, pursuant to City of Tempe Personnel Rules and Regulations, Rule 1, Section 104.

Job Code: 2045/2046

Salary Range: 30/33

Compensation Plan: P40/Regular

FLSA: Exempt